IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FIRST DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 19469 of 1997

Between:

The Executive Officer, Tirumala Tirupati

Devasthanams, Tirupati, Chittoor District

..... PETITIONER

AND

1. The Principal Secretary to Government,

Muncipal Administration Secretariat Buildings,

Hyderabad.

2. The Appellate Commissioner, Tirupati Municipality

Tirupati, Chittoor District.

3. The Commissioner, Tirupati Municipality,

Tirupati, Chittoor District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue any appropriate writ, order or direction more especially one in the nature of writ of certiorari to quash the order passed by the Appellate Commissioner in Appeal No.96/116/93-94/A5 by confirming the order passed by the Commissioner.

Counsel for the Petitioner:MR.M.ADINARAYANA RAJU

Counsel for the Respondent No.1: Special Government Pleader for Taxes (not present)

The Court made the following

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Nobody appears for respondents and no counter is filed. We have heard learned counsel for the petitioner.

The petitioner has a very small grievance. The petitioner being Tirumala Tirupati Devastanams submit that their property tax was revised with effect from 01-04-1987 to 30-09-1993. Prior to that period, the tax was assessed at Rs.83,296/- and for the period from 01-04-1987 to 30-09-1993, it was assessed at Rs.1,11,667/-. After this period was over, by a general revision, the tax paid was enhanced four times and it was fixed at Rs.4,32,592/- with effect from 01-10-1993. In the meantime, the Government passed a G.O being G.O.Ms.No.624, Municipal Administration, dated 07-10-1993. In accordance with this G.O, there were certain amendments made to the Rules of the Andhra Pradesh Municipalities (Assessment of Taxes) Rules, 1990, and according to these Rules, there could not be an enhancement of tax more than 75% over the tax payable immediately before 1st October, 1993. The petitioner filed a revision and the revisional authority accepted the contention of the petitioner, but

permitted enhancement of tax by 100%. The petitioner filed an appeal. The appellate authority has not at all dealt with the amendment. The amended Rules are:

> *In the said Rules, after Rule 15, the following shall be the amendment, namely:*
>
> *16(1) Notwithstanding anything contained in these rules, where property has been assessed,*
>
> a. *earlier to the 1st October, 1983, and has not been subsequently revised, the assessment of tax due to the general revision thereafter shall not exceed 100% (hundred percent) of the amount of tax payable on the property immediately before the 1st October, 1983; and*
>
> b. *after the 1st October, 1983, the assessment of tax due to general revision thereafter shall not exceed 75% (seventy five percent) of the amount of tax payable on the property immediately before the 1st October, 1993 whether or not the tax has been revised after 1st October, 1983.*

Immediately before 1st October, 1993, admittedly, the tax assessed was Rs.1,11,667-10 ps. In view of the amendment, this could not have been enhanced by more than 75%. Therefore, we allow the writ petition, quash the impugned order and direct that the tax be enhanced @75% over Rs.1,11,667/- with effect from 01-10-1993. Any amounts paid, in excess, shall be reimbursed. No order as to costs.

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(BILAL NAZKI, J)

1st November, 2004.

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(S.ANANDA REDDY, J)

vrn

The Rule nisi has been made absolute as above.

Witness the Hon'ble Sri Devinder Gupta, the Chief Justice on this Monday, the First Day of November, Two thousand and Four.

To

1. The Principal Secretary to Government,

Muncipal Administration Secretariat Buildings,

Hyderabad.

2. The Appellate Commissioner, Tirupati Municipality

Tirupati, Chittoor District.

3. The Commissioner, Tirupati Municipality,

Tirupati, Chittoor District.

4. Two C.Cs to the Special Government Pleader for Taxes, High Court of A.P, Hyderabad (OUT)

5. Two C.D copies